

Section 1: Property Owner and Property InformationCheck one: ☐ Property owner/agent * ☐ Municipality/agent * * If agent, submit written authorization with this form

| | | | | | | |
|--------------------------------|-------|-----|--|-------|-----------|--------|
| Company or property owner name | | | Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City | | | County |
| Mailing address | | | Enter municipality → | | | |
| Street address of property | | | | | | |
| City | State | Zip | City | State | Zip | |
| Email | | | Phone () - | | Fax () - | |

Section 2: Agent Information (If an agent is representing the owner or municipality, fill out this section)

| | | | | | |
|--------------------|-------|-----|--------------|--|-----------|
| Agent name / title | | | Company name | | |
| Mailing address | | | Phone () - | | Fax () - |
| City | State | Zip | Email | | |

Section 3: Property Classification

1. How was the property previously classified? (Check one) ☐ Manufacturing ☐ Non-Manufacturing

2. Date of Wisconsin Department of Revenue letter determining classification (attach two copies of letter): - - mm-dd-yyyy

3. Describe primary business activity at the location, final product manufactured, customer(s) and SIC (Standard Industrial Classification) code:

4. State how property / business should be classified and explain why (attach two copies of supporting documentation):

Section 4: Submitting Additional Information

| | | |
|---|---------------------|--|
| <p>Under state law (sec. 70.995(8)(c)(2), Wis. Stats.), you may submit additional information to the State Board of Assessors (BOA) within 60 days of your appeal in support of your appeal. Check the box that applies to you:</p> <p><input type="checkbox"/> I hereby waive my right to provide additional information to the BOA under sec. 70.995(8)(c)(2), Wis. Stats.</p> <p><input type="checkbox"/> I may provide additional information to the BOA</p> <p>Note: If you would like to discuss your objection informally before the BOA reviews your appeal, contact the district office in your area.</p> <p><i>I, the undersigned, declare under penalties of law that I have personally examined this form and supplemental documents. To the best of my knowledge and belief it is true, correct and complete.</i></p> <p>Note: If you are an agent, submit written authorization with this form.</p> | | <p>For Department Use Only</p> <p>BOA# _____</p> |
| Owner / Authorized Agent Sign Here ▶ | Name (please print) | |
| | Signature | |
| | Company or title | |
| | Date - - | |

Objection to Manufacturing Classification Decision Instructions

Note: You must provide the Wisconsin Department of Revenue (DOR) with all the requested information on this form. If you do not provide all the information, the Wisconsin State Board of Assessors (BOA) will deny your appeal.

General Filing Requirements

To file an appeal, you must submit the following to DOR

1. **State prescribed form** – under state law (sec. 70.995(8)(c), Wis. Stats.), you are required to file a state prescribed objection form with the BOA
2. **Filing fee** – you must include a **\$45 filing fee** payable to the Wisconsin Department of Revenue
 - o DOR does not consider your objection filed until you pay this fee
 - o DOR waives the fee if a prior year appeal on the same property is pending, under state law (sec. 70.995(8)(c) and (d), Wis. Stats.)

Note

- You must submit a **separate** objection form and fee for each classification decision you are appealing
- **Section 3 of this form** – you must provide the reason for your objection and the basis for the opinion, under state law (sec. 70.995(8)(c)(1), Wis. Stats.)
- Submit two (original and one copy) of each of the following:
 - o State prescribed objection form
 - o Correspondence
 - o All supporting data

Note: If you do not include this information the BOA will deny your objection.

Authorization

- **Governing Body** – If the affected municipality is objecting to the classification decision, you must provide two dated copies of the governing body's authorization for filing the objection
- **Agent Authorization** – If an agent is representing the property owner or municipality, the property owner or municipality must provide written authorization for the agent, when submitting the objection form

Due Date

You must file your appeal no later than 60 days after the date of the notice approving or denying a manufacturing classification. Your appeal is considered timely filed if the BOA receives it with the filing fee, by the 60th day; or you send your appeal form by certified mail with the filing fee, and it is postmarked before midnight of the 60th day.

Where to File

Submit the objection form, \$45 filing fee and all supporting documents to:

Street Address:

Wisconsin Department of Revenue
State Board of Assessors
MS 6-97
2135 Rimrock Road
Madison WI 53713

Mailing Address:

Wisconsin Department of Revenue
State Board of Assessors
MS 6-97
PO Box 8971
Madison WI 53708-8971

Phone: (608) 266-1147